

# IRS News Release

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## IRS Seeks New Issues for the Industry Issue Resolution Program

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WASHINGTON — The Internal Revenue Service is encouraging business taxpayers, associations and other interested parties to submit to the Industry Issue Resolution (IIR) Program topics for resolution involving a controversy, a dispute or an unnecessary burden on taxpayers.

Though submissions can be made at anytime for consideration in the IIR program, submitted issues received by March 31, 2007, will also be considered for the 2007-2008 Treasury and IRS Guidance Priority List.

The objective of the IIR program is to resolve business tax issues common to significant numbers of taxpayers through new and improved guidance. In past years, issues have been submitted by associations and others representing both small and large business taxpayers, resulting in tax guidance that has affected thousands of taxpayers.

Recent results of the IIR program include:

- Clarification regarding circumstances when facsimile signatures may be used to sign employment tax forms. (Revenue Procedure 2005-39)
- Explanation of the circumstances under which insurance companies that make incentive payments to health care providers will be permitted to include those payments in unpaid losses. The revenue procedure also provides procedures under which a taxpayer may obtain automatic consent of the Commissioner to change their accounting method for such payments. (Revenue Procedure 2004-41)

For each issue selected, an IIR team of IRS and Treasury personnel gather relevant facts from taxpayers or other interested parties affected by the issue. The goal is to recommend guidance to resolve the issue. This benefits both taxpayers and the IRS by saving time and expense that would otherwise be expended on resolving the issue through examinations.

The IIR project submission procedures and selection criteria are in Revenue Procedure 2003-36, which is available on the IIR program web page on IRS.gov.